

Article - Tax - General

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§13–303.

If a person or governmental unit fails to file a tax return as required under this article, the tax collector shall mail the person or governmental unit a notice and demand for the return that requires the person or governmental unit:

(1) for the sales and use tax, to file the return and to pay the tax within 10 days after the date on which the notice is mailed; and

(2) for any other tax, to file the return and to pay the tax within 30 days after the date on which the notice is mailed.

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